App F IX 4

1933.

File No 7-33

Previous References (Ann I)

Serial Nos 1 & 2

Later References

GENERAL AND REVENUE SECRETARIAT

Serial Nos

Part B for September 33.

SUBJECT

Exemption of the Mysore Dasara Exhibition from the liability to pay Entertainments Tax

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Al 2 To Director of Stc, DC Mysore Dt
Comptroller, Secy. Mysore Dasara Exhibition
Commr of Stamps

Ryo no L 2118 22 dy 18 9 33

Sanctions the grant of

9/10/33

1386

Serial No

From
The Director of Industries & Commerce
no DIC/Exhn 33-34 dt 15-9-33

Requests exemption from payment of the entertainment tax of the Mysore Dasara Exhibition, as it is held for the purposes contemplated in Sec 8(1)(b)(c) read with the Mysore Amusement Tax regulation

The exhibition is held for educational & scientific purposes & for promoting the interests of the industry of agriculture, manufacturing industries & is not conducted for purposes of profit Neither are the realizations shared by any individuals, such amount being credited to the Exhibition funds The interpretation of the Director of Industries & Commerce that the case falls under Sec 8 (1) (b) (c) read with the Amusement Tax regulation is correct

A draft Govt. Sanction is accordingly submitted for approval.

Sd/- 16/9/33

(Sd/- Secy) 16/9

II Member 16/9

NOTE—Contn Sheet

W D 70—GBPM—60 000—13 8 31

Issue advice 17/9

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Gen'l File No 7 of 1933-34 General and Revenue Secretariat

To
The Director of Industries & Commerce
2
Dte
Mysore Govt
Campbell Bridge
Secy Mysore Dasara Exhibn
Curator of Lamps
No 2-9118-22 Dy 18-9-37
Sanctions the proposal made
by the Director of Industries & Commerce
in fl 1

B Govt
Bdg 1/33

1386

Telegraphic Address —"INDUSCOM.

GOVERNMENT OF MYSORE

DEPARTMENT OF INDUSTRIES AND COMMERCE

I ply pl as ref to
N D5-Exhn/33-34
E 1

Ans 9.7.33

OFFICE OF THE DIRECTOR

IMMEDIATE

Dated Bangalore 15th Septr 1933

GEN & REV SEC
16 SEPT 1933
CENTRAL BRANCH

FROM A V RAMANATHAN Esq B A
N RAMA RAO Esq, B A (Cantab) B L
Director of Industries and Commerce in Mysore,
Bangalore (India)

To
THE SECRETARY TO GOVERNMENT
GENERAL DEPARTMENT
16 SEP 1933
No. S S

SIR

I have the honour to state that in connection with the Mysore Dasara Exhibition, a question has been raised whether Entertainment Tax is not leviable on season tickets issued for admission into the Exhibition. The ordinary ticket of admission to the Exhibition is only Annas Two but a Season Ticket is issued at Re 1/- for admission any number of times and available throughout the Exhibition i.e., from the 20th Septr to 15th Octr 1933 inclusive. Though Sec 3 (1) Proviso gives an exemption where the payment for admission is less than Annas Four, the subsequent provisions are not clear as to whether the same exemption applies in respect of a Season Ticket when the compounded sum exceeds Annas Four, even though the fee for single admission is less than Annas Four.

This question is likely to recur frequently and with any difference in the rate for admission. The Exhibition is run from this year as a part of the activities of the Department of Industries under order of Government, but is controlled by a Committee with the Second Member of Council as Chairman. The Exhibition is run entirely for the purposes referred to in Sec 8 (1) (b), (c) & (d) of the Regulation.

I request therefore that the Government may kindly be pleased to exempt the Mysore Dasara Exhibition from the liability to Entertainment Tax under Sec 8 of Regulation III of 1933.

Regulation VIII of 1932

I have he honor to be,
Sir,
Your most obedient servant,

DIRECTOR

(VR LSC)

PROCEEDINGS OF THE GOVERNMENT OF
HIS HIGHNESS THE MAHARAJA OF MYSORE

***** O *****

Read -

Letter No D 5 Ex 33-34 dated the 15th September 1933 from the Director of Industries and Commerce in Mysore stating that the Mysore Dasara Exhibition is run from this year under the control of a Committee as part of the activities of the Department of Industries under orders of Government and requesting sanction to exempt the Exhibition from liability to entertainment tax under Section 8 of the Mysore Amusements Tax Regulation 1932, as it is run entirely for the purposes referred to in Section 8, (1) (b), (c), and (d) of the Regulation.

Order No L 2118-22 & 18/9/33

Dated Bangalore, J 7-32-2

Sanctioned

General Secretary to Govt

The Director of Industries
The Deputy Commissioner, Mysore
The Comptroller to Government,
The Secretary, Mysore Dasara Exhbn
The Commissioner of Stamps